



# **IRS Oversight Board**

## **2013 Taxpayer Attitude Survey**

FEBRUARY 2014

The Internal Revenue Service (IRS) Oversight Board was created by Congress under the *IRS Restructuring and Reform Act of 1998*. The Oversight Board’s responsibility is to oversee the IRS in its administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws. The Board was created to provide long-term focus and specific expertise in guiding the IRS so it may best serve the public and meet the needs of taxpayers. Seven Board members are appointed by the President of the United States and confirmed by the Senate for five-year terms. These members have professional experience or expertise in key business and tax administration areas. Of the seven, one must be a full-time federal employee or a representative of IRS employees. The Secretary of Treasury and the Commissioner of Internal Revenue are also members of the Board.

# IRS Oversight Board

## 2013 Taxpayer Attitude Survey

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# Highlights from the IRS Oversight Board 2013 Taxpayer Attitude Survey

The 2013 Taxpayer Attitude Survey suggests that:

**IRS controversies in 2013 did not affect taxpayer satisfaction, but may have softened public support for the IRS in other regards.**

- 78% of taxpayers (general public) are satisfied with their personal interaction with the IRS, up two percentage points from 2012 (*Figure 6, page 7*)
- 59% believe the IRS should receive extra funding to assist more taxpayers, down eight points from 2012 (*Figure 8, page 8*)
- 55% say the IRS should receive extra funding to enforce tax laws, down seven points from 2012 (*Figure 9, page 9*)
- 39% believe the IRS maintains a proper balance between service and enforcement, down four points from 2012 (*Figure 7, page 8*)

**The majority of taxpayers still have no tolerance for cheating on income taxes.**

- 86% say it is not at all acceptable to cheat on income taxes (*Figure 1, page 5*)

**Nearly all taxpayers believe tax preparers must meet competency standards.**

- 96% say it is important tax preparers meet basic competency standards, including 80% who say it is very important (*Figure 12, page 10*)

**Taxpayers are likely to use a variety of service options to resolve a tax issue with the IRS; the need for toll-free telephone, web, and walk-in office (Taxpayer Assistance Center) support is on the rise.**

- 84% say they are likely to call the IRS toll-free telephone line for help (*Figure 15, page 12*)
- 83% say they are likely to visit [irs.gov](http://irs.gov) for help (*Figure 15, page 12*)
- 74% say they are likely to visit an IRS walk-in office for help (*Figure 15, page 12*)
- 37% said they contacted the IRS over the last year for assistance other than filing a tax return (*Figure 13, page 11*)
- 9% said they were contacted by the IRS over the last year (*Figure 14, page 11*)

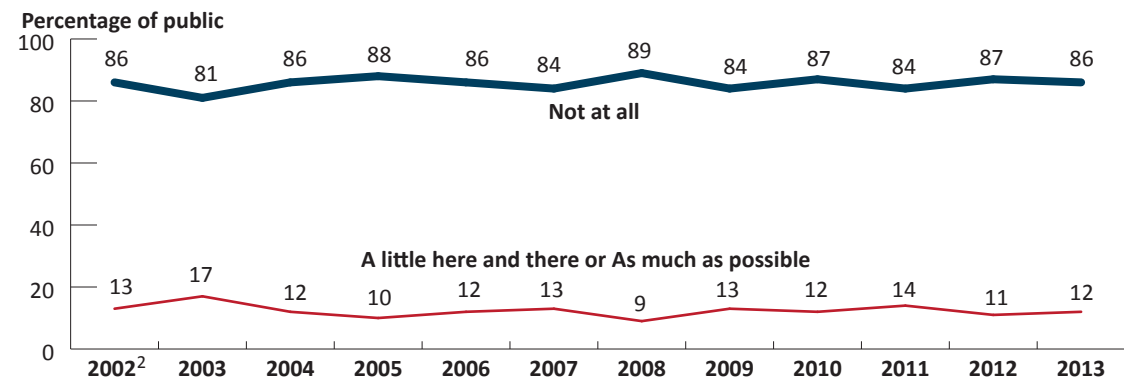


# Selected Trends in Taxpayer Attitudes Through 2013<sup>1</sup>

The public attitude toward tax cheating changed little in 2013 compared to the year before, with those saying it is “not at all” acceptable to cheat on your income taxes remaining relatively high at 86%, and those expressing some tolerance for tax cheating (i.e., “a little here and there”, or “as much as possible”) remaining relatively low at 12%.

FIGURE 1.

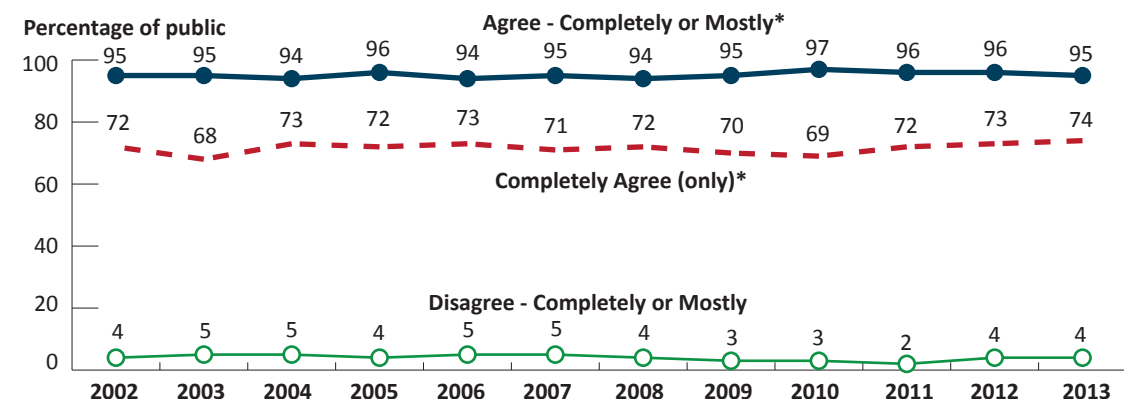
How much, if any, do you think is an acceptable amount to cheat on your income taxes?



The vast majority of taxpayers (i.e., the general public) agree that it is every American’s civic duty to pay their fair share of taxes, including 74% in 2013 who completely agree—the highest level ever recorded in the Board’s survey.

FIGURE 2.

Do you agree it is every American’s civic duty to pay his or her fair share of taxes?



\*The difference between these two data series is the percentage who “mostly agree.”

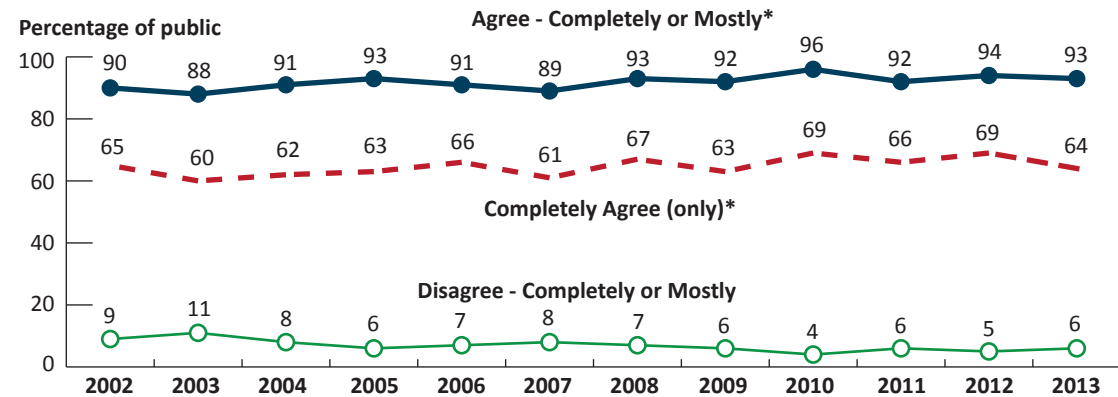
<sup>1</sup> Detailed data presented in Figures 1 through 19 may not total to 100 percent due to rounding and the exclusion of the “Don’t know/No response” results. The data for 2012 and 2013 are based on random digit dialing (RDD) of both landline and cell phone telephone numbers, while the data for prior years reflect RDD surveys of just landline numbers. See page 16 for more information about the survey methodology and the Appendix for the complete survey results.

<sup>2</sup> The IRS Oversight Board Taxpayer Attitude Survey was administered on a continuous annual basis starting in 2002 and consisted of only a few questions at first. Over the years, subsequent questions were added. The earliest data points presented in the figures in this report generally reflect the year in which the respective question was first asked.

The vast majority of taxpayers, 93%, believe that everyone who cheats on their taxes should be held accountable; although the share who completely agree in 2013 (64%) is down from 2012.

FIGURE 3.

Do you agree everyone who cheats on his or her taxes should be held accountable?

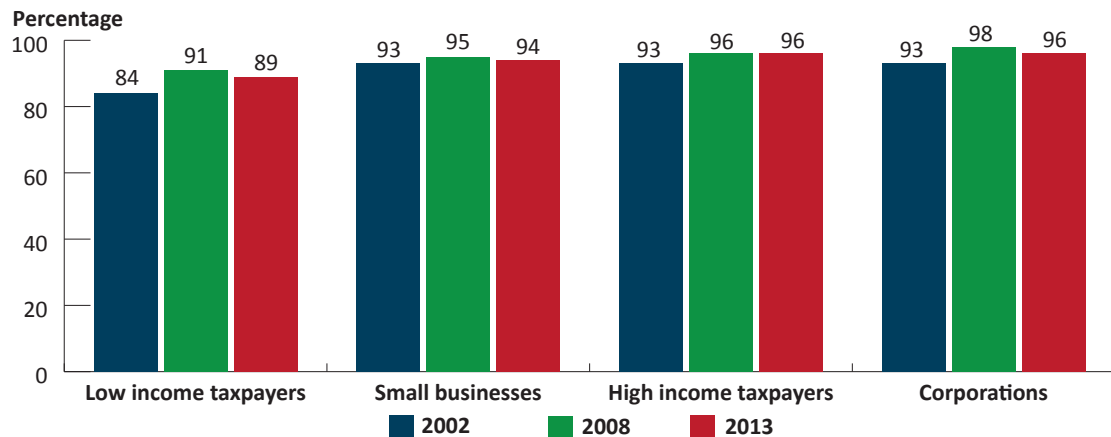


\*The difference between these two data series is the percentage who "mostly agree."

The public remains firm in its belief that no segment of taxpayers should be exempt from vigorous IRS enforcement of the tax laws.

FIGURE 4.

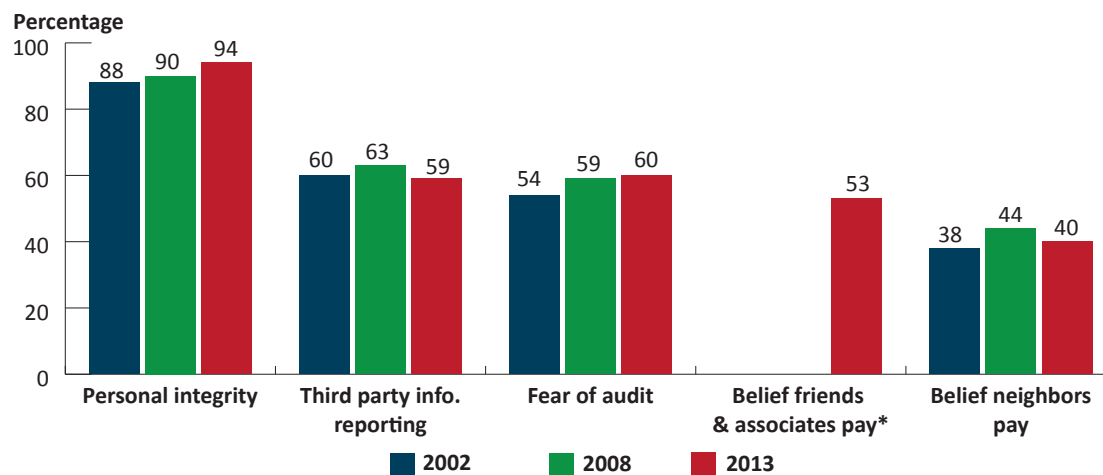
Percentage of public who say it is very or somewhat important that the IRS ensures certain economic groups honestly pay their taxes.



Personal integrity continues to be the main factor, by far, that taxpayers say influences whether they honestly report and pay their taxes; however, majorities also note the influence of audits, third-party information reporting, and their belief that friends and associates are paying honestly.

FIGURE 5.

Percentage of public who say certain factors have a great deal or somewhat of an influence on whether they honestly report and pay their taxes.

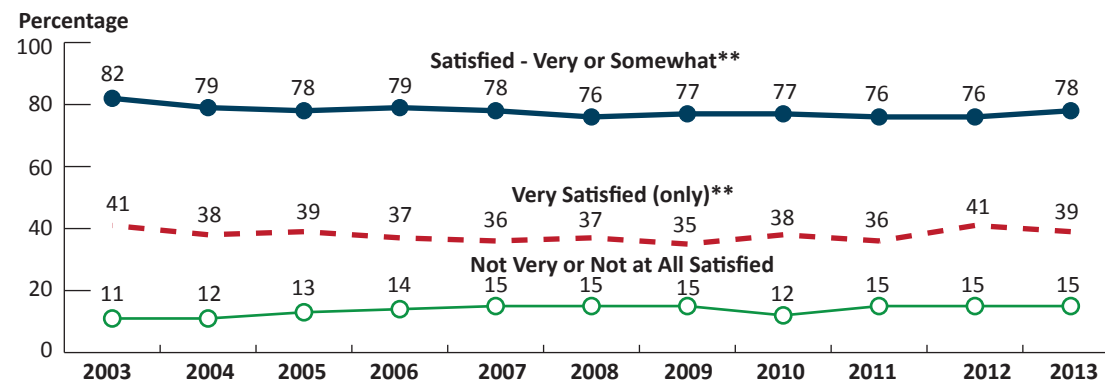


\*Inquiry about influence of "friends and associates" started with 2013 survey.

Overall taxpayer satisfaction with personal interaction with the IRS nudged up in 2013 to 78%, which includes 39% who were very satisfied.

FIGURE 6.

Percentage of public who say they are very or somewhat satisfied with their personal interaction with the IRS.



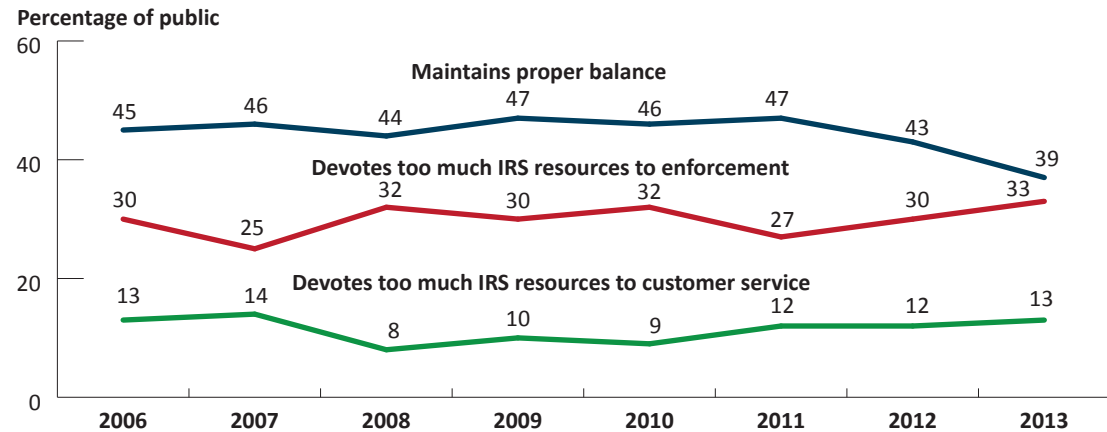
\*\* The difference between these two data series is the percentage who are "somewhat satisfied."



Only 39% of taxpayers believe the IRS maintains a proper balance between its enforcement and its service programs. This is the lowest level ever recorded in the Board's survey.

FIGURE 7.

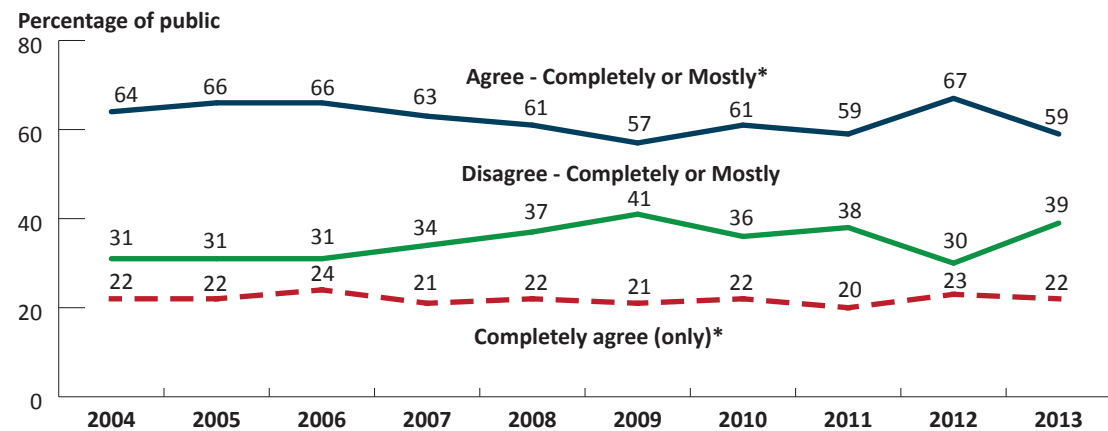
**Public view on whether the IRS maintains a proper balance between enforcement and service.**



A majority of taxpayers, 59%, expressed support for providing the IRS extra funding to assist more taxpayers. However, this is down from 67% in 2012.

FIGURE 8.

**Should the IRS receive extra funding to assist more taxpayers over the phone and in person?**

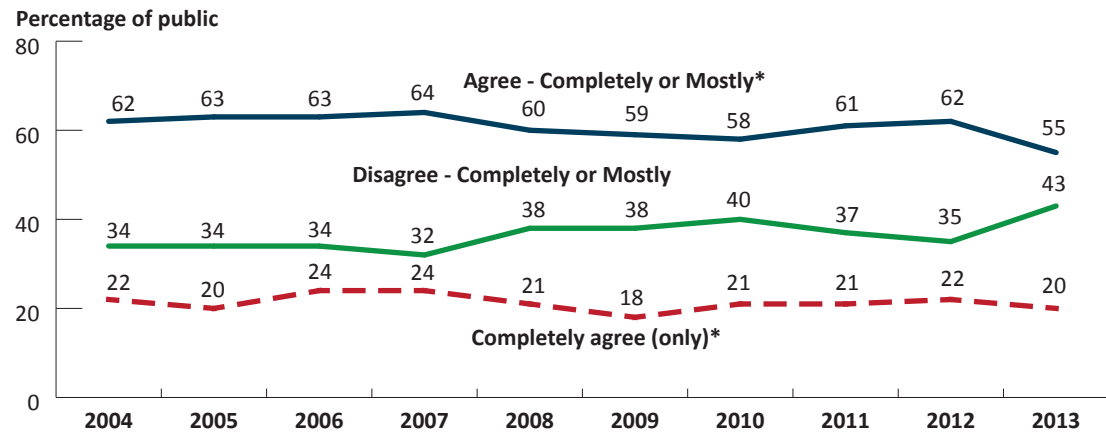


\*The difference between these two data series is the percentage of who "mostly agree."

A majority of taxpayers, 55%, continue to express support for providing the IRS extra funding to enforce tax laws. The magnitude of that support dropped noticeably from last year when it stood at 62%.

FIGURE 9.

**Should the IRS receive extra funding to enforce tax laws and ensure taxpayers pay what they owe?**

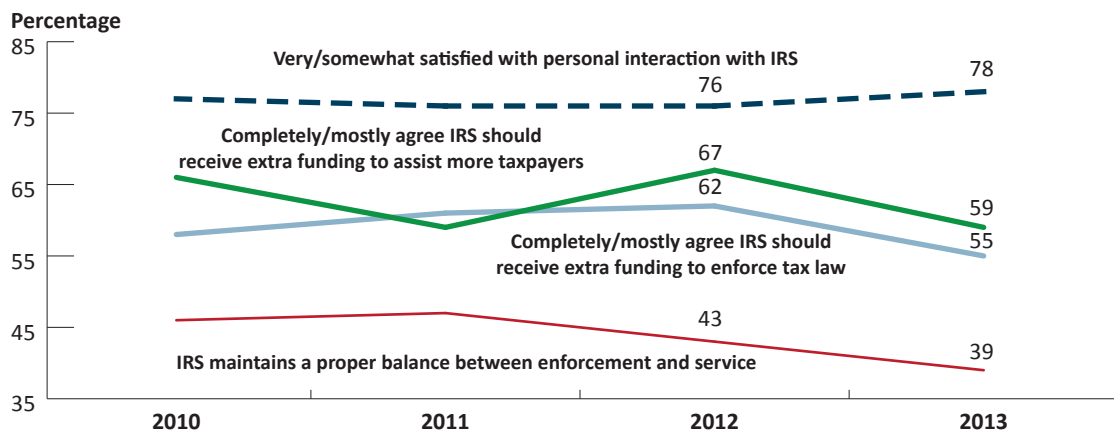


\*The difference between these two data series is the percentage who “mostly agree.”

Compared to 2012, taxpayer satisfaction with their personal interaction with the IRS did not appear to suffer from the widely-publicized IRS controversies in 2013<sup>3</sup>. However, the results suggest the controversies led to a drop in taxpayer support for extra IRS funding and whether the IRS maintains a proper balance between service and enforcement.

FIGURE 10.

**Percentage of public satisfied with personal interaction with IRS and selected views on IRS funding and program balance.**

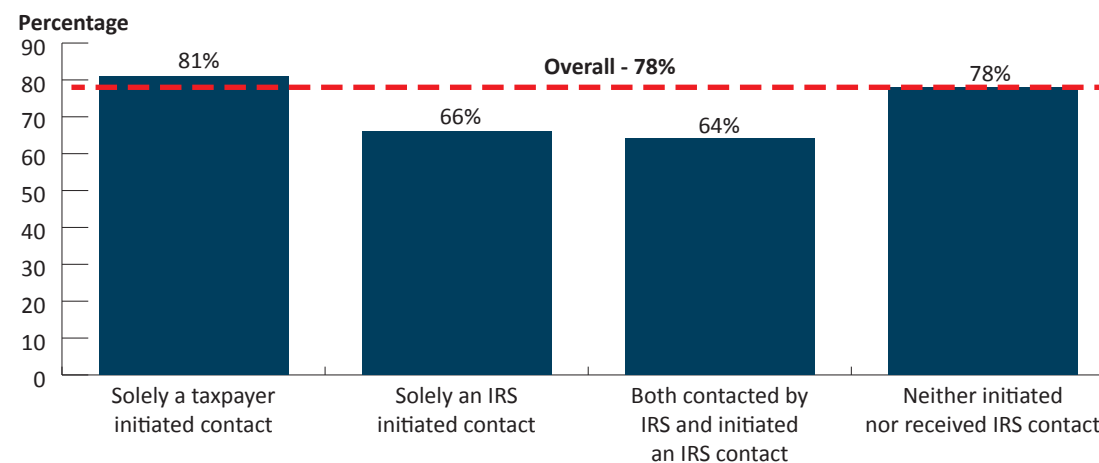


<sup>3</sup> For example, see Gregory Korte, USA Today, *Blasted by Congress, IRS Apologizes for Lavish Events*, June 6, 2013.

A vast majority of taxpayers indicate satisfaction with the IRS, even when their interaction reflects a sole contact initiated by the IRS.

FIGURE 11.

**Percentage of public satisfied with their personal interaction with the IRS: Overall and by type of contact with IRS.\***

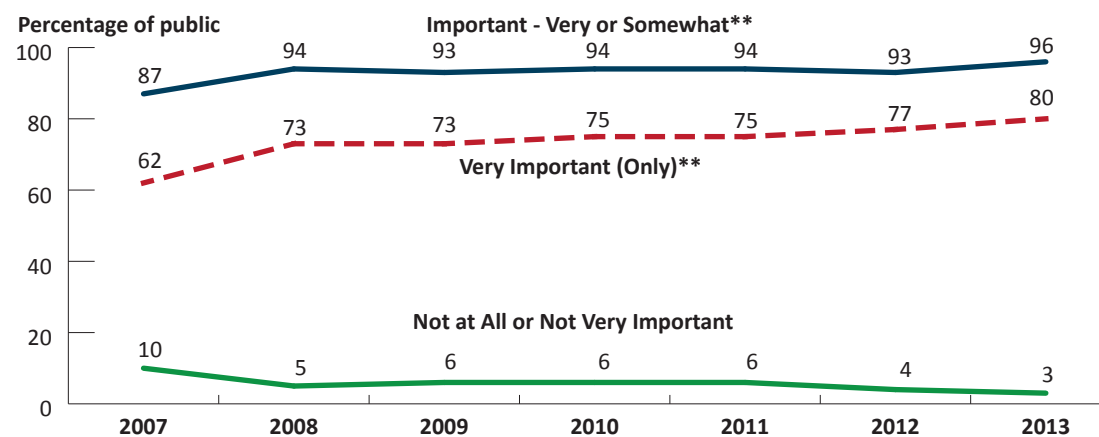


\*Survey results in 2013.

Nearly all taxpayers believe it is important that paid return preparers meet standards of competency to enter the tax preparation business, including 80% who say it is very important—the highest level of support ever recorded in the Board's survey.

FIGURE 12.

**How important is it that tax preparers be required to meet standards of competency in order to enter the tax preparation business?**

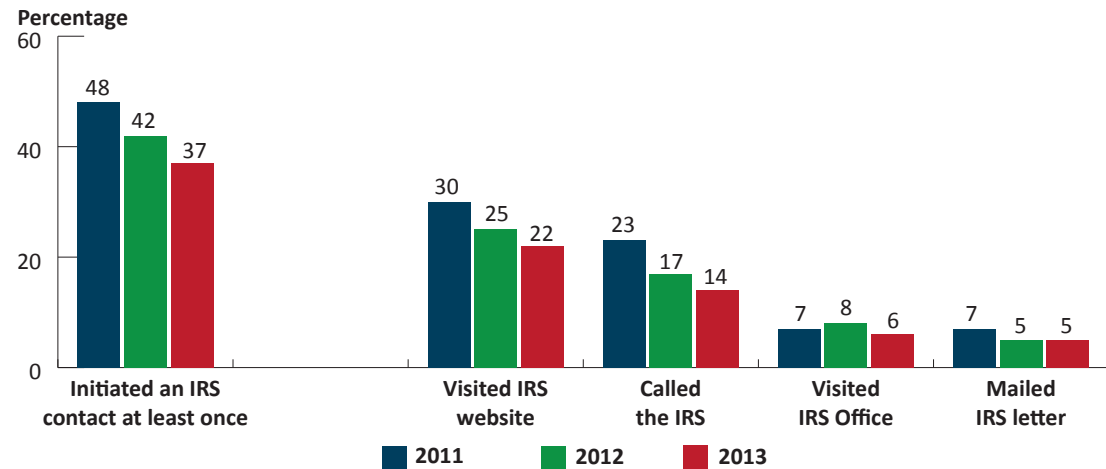


\*\*The difference between these two data series is the percentage who say "somewhat important."

Aside from the filing of a tax return, 37% of taxpayers contacted the IRS in 2013. The most frequent channel used by taxpayers to access IRS assistance or information is the IRS website.

FIGURE 13.

Percentage of public who initiated a contact with the IRS during the year: Overall and by certain service channels.\*

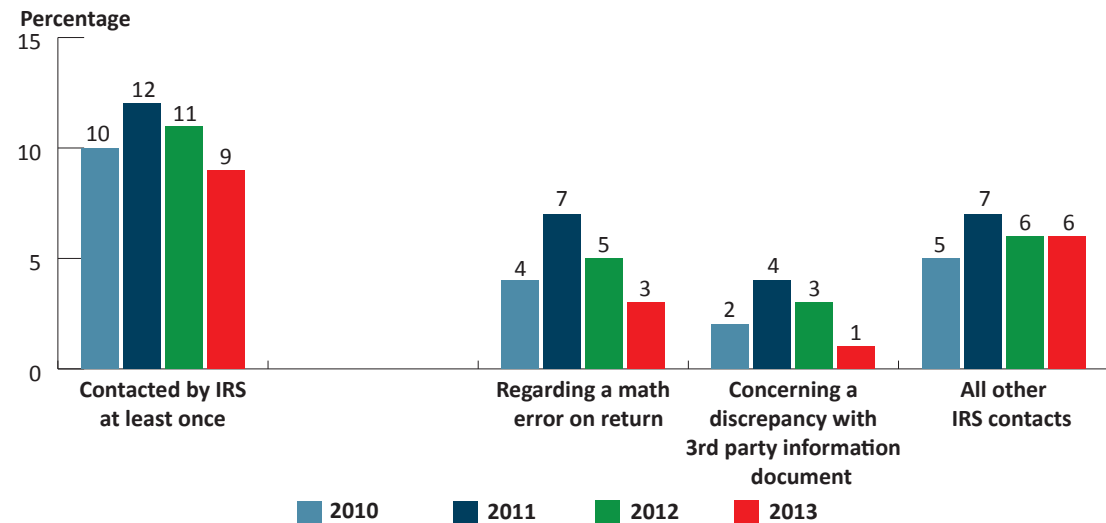


\*Channels used to contact the IRS are not mutually exclusive as some taxpayers did so more than once using multiple channels.

9% of the public was contacted by the IRS at least once during 2013, slightly less than in prior years.

FIGURE 14.

Percentage of public who were contacted by the IRS during the year: Overall and for certain circumstances.\*\*

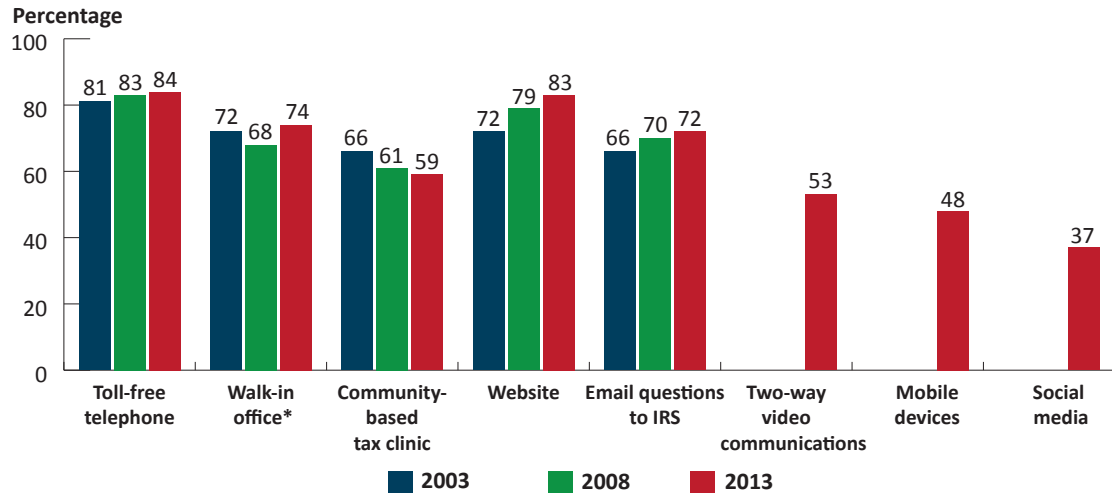


\*\* Reasons for IRS contact are not mutually exclusive as some taxpayers may have been contacted for more than one reason.

Compared to a decade ago, the percentage of taxpayers who are likely to use traditional IRS service channels, such as the toll-free telephone number, has changed very little. Meanwhile, taxpayers' expected use of electronic channels has increased.

FIGURE 15.

**Percentage of public who say they are very or somewhat likely to use certain IRS service channels.\*\***



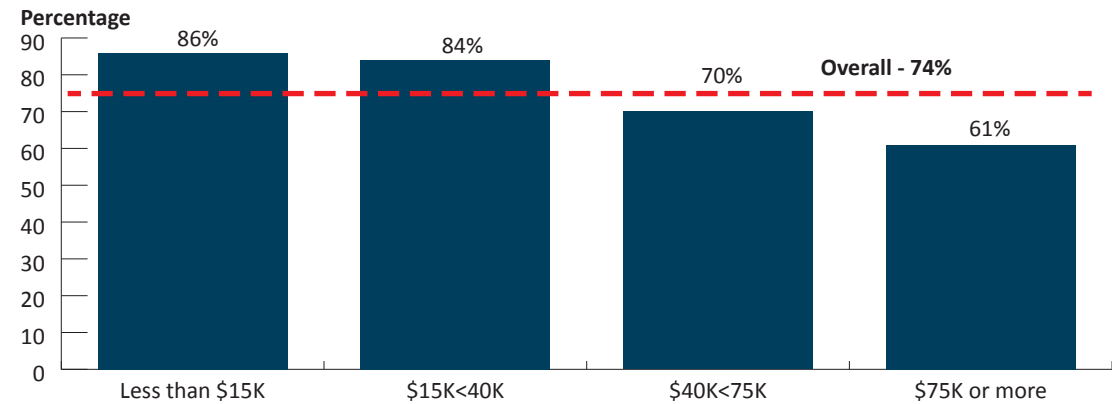
\*Within 30 minutes travel time.

\*\*Inquiries about likely use of IRS services via video communications, mobile devices and social media started with 2013 survey.

Lower income taxpayers say they are more likely to use an IRS walk-in office than are higher income taxpayers.

FIGURE 16.

**Percentage of public who say they are very or somewhat likely to use IRS walk-in office: Overall and by household income.\*\*\***

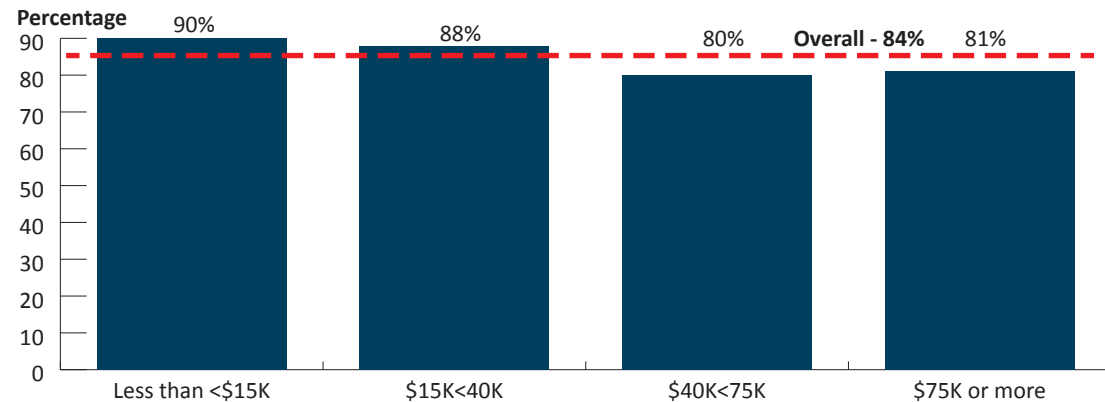


\*\*\*Survey results for 2013.

Lower income taxpayers say they are more likely to use IRS toll-free telephone assistance than higher income taxpayers.

FIGURE 17.

Percentage of public who say they are very or somewhat likely to use IRS toll-free telephone service: Overall and by household income.\*



\*Survey results for 2013.

Taxpayers are willing to wait longer to speak with an IRS representative on the toll-free line.

FIGURE 18.

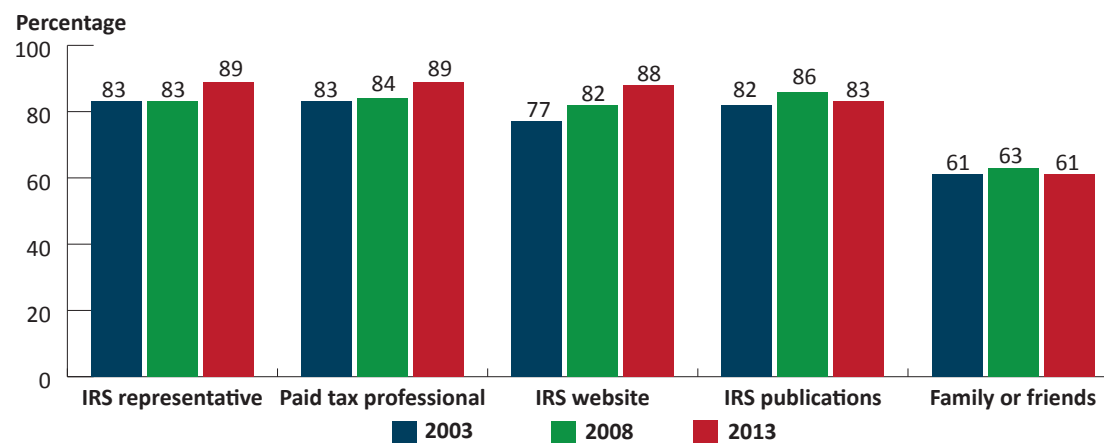
Average time the public is willing to wait to speak to an IRS representative - for those who say they are likely to call the IRS.



The 2013 survey results indicate a rising taxpayer appreciation of the importance of IRS representatives, the IRS website, and paid tax professionals as valuable sources of tax advice and information.

FIGURE 19.

Percentage of public who say certain sources of tax advice and information are very or somewhat valuable







# Information and Methodology

The IRS Oversight Board contracted with GfK Custom Research, LLC, to conduct the *2013 Taxpayer Attitude Survey*. A total of 1,000 interviews were completed for the 2013 survey, made up of male and female U.S. adults, all 18 years of age or older. The study was conducted from August 1 to August 22, 2013. The survey was comprised of 698 interviews completed via random digit dialing (RDD) from a traditional landline telephone sampling frame and 302 interviews completed via RDD from a sampling of cell phone numbers, which included cell phone only and dual (landline and cell phone) users.

All interviews were conducted by telephone from two GfK phone centers (Twin Falls and Rexburg, ID) using an interviewing procedure known as CATI—Computer Assisted Telephone Interviewing. Interviewers were professionally trained and continuously monitored and supervised. All data were entered and cleaned through the CATI system during the interviewing process, which eliminated editing and keypunch operations.

GfK is a leader in the use of “blended” RDD samples that include both landline and cell phones. This study drew from RDD probabilistic sampling frames created for each type of voice connection. The RDD sampling system is computer-based and provides an equal probability of selection for each and every telephone household. The sample represents telephone households with both listed and unlisted phones in their proper proportions. All sample numbers selected by this procedure were subject to an original and at least four follow-up attempts to complete an interview.

Using current U.S. population data as benchmarks, sampling experts in GfK blended and weighted the two parallel telephone samples to maximize their combined value as a nationally representative telephone sample. This weighting scheme is based on a GfK-developed Propensity Score Adjustment technique that appropriately weights the respondents based on their use of landlines versus cell phones. This technique accounts for the complex real-world behavior of dual-users of landlines and cell phones.

The margin of error on weighted data is +/- 4.0% for the total sample at the 95% confidence level.

## Move from Landline to Blended Survey

The findings from this survey provide the IRS Oversight Board with a valuable taxpayer context that aids Board members in their review of IRS service and enforcement programs, and in other Board deliberations which fall under the Board’s statutory duty to oversee the IRS in its administration of the internal revenue laws. The Board broadened its annual taxpayer survey methodology in 2012 to include cell phones so as to ensure the survey remained reliably representative of the entire U.S. adult population. As a check on this transition in 2012 from a landline-only survey to a blended survey, the Board had GfK develop a comparison set of data reflecting the 2012 landline-only survey results by weighting the landline interviews to represent the adult U.S. population in the manner used in previous years.

A subsequent comparative analysis revealed that both samples yielded the same, or nearly the same, overall results the vast majority of the time. In addition, in the few instances when the results differed more substantially, the blended sample brought the data closer to the historical trend in more instances than did the landline-only sample. This indicated that use of the blended survey results is the preferred approach over the landline-only results even in the context of historical trends in the Board’s survey.

For more information about the survey and the additional detailed information available from it, please contact the Board at [irsob@do.treas.gov](mailto:irsob@do.treas.gov).

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APPENDIX:

## **IRS Oversight Board 2013 Taxpayer Attitude Survey Results**

## Questions at a Glance\*

1. **How much, if any, do you think is an acceptable amount to cheat on your income taxes?**
2. **I'm going to read you some statements. For each one, please tell me whether you completely agree, mostly agree, mostly disagree, or completely disagree.** *[Example: It is every American's civic duty to pay their fair share of taxes.]*
3. **How important is it to you, as a taxpayer, that the IRS does each of the following to ensure that all taxpayers honestly pay what they owe?** *[Example: Ensures small businesses are reporting and paying their taxes honestly.]*
4. **How much influence does each of the following factors have on whether you report and pay your taxes honestly?** *[Example: Fear of an audit.]*
5. **How important is it to you, as a taxpayer, that the IRS provides each of the following services to assist taxpayers?** *[Example: A toll-free telephone number to answer your questions.]*
6. **How likely would you be to use each of the following services for help with a tax issue?** *[Example: A toll-free telephone number to answer your questions.]*
7. **How long are you willing to wait to speak to a customer representative when calling an IRS toll-free telephone number?**
8. **How long are you willing to wait to speak to a customer representative if you visit an IRS walk-in assistance center without an appointment?**
9. **How valuable would you say each of these sources is for getting tax advice or information?** *[Example: IRS website.]*
10. **Most people have had some type of interaction with the IRS, whether it's just filing your tax return or actually speaking with an IRS representative. How satisfied would you say you have been with your personal interaction with the IRS?**
- 10a. **Considering the resources the IRS receives to do its job, which of the following statements do you most agree with?** *[Example: IRS maintains a proper balance between its enforcement activities and its customer service programs.]*
11. **I'm going to read you some statements about the funding the IRS receives. For each one, please tell me whether you completely agree, mostly agree, mostly disagree, or completely disagree.** *[Example: IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe.]*
12. **Federal tax laws specify which sources of income are subject to taxation and the tax rates to be applied, along with the allowable tax deductions, exemptions, and credits. Which of the following government entities do you think is most responsible for writing federal tax laws?** *[Example: Congress.]*
13. **In January 2010, the IRS announced its plans that would require all paid preparers of federal tax returns to meet certain registration, testing and continuing professional education requirements. Would you say it is very important, somewhat important, not very important, or not at all important that tax preparers be required to meet standards of ...** *[Example: competency in order to enter the tax preparation business.]*
14. **Thinking back over the past year, and excluding the filing of a tax return, did you initiate a contact with the IRS using any of the following methods? Select all that apply.** *[Example: You called the IRS on the telephone.]*
15. **Again, thinking back over the past year, and excluding the filing of a tax return, were you contacted by the IRS? Select all that apply.** *[Example: You received an IRS letter informing you that the IRS had made an adjustment to your return to correct a math error.]*

\*Complete list of questions and percentage distribution of responses starts on page 19.

1. How much, if any, do you think is an acceptable amount to cheat on your income taxes?

	2013 (%)	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)	2003 (%)
A little here and there	7	7	6	8	9	6	8	8	7	8	12
As much as possible	5	4	8	4	4	3	5	4	3	4	5
Not at all	86	87	84	87	84	89	84	86	88	86	81
DK/NA/NR*	2	2	3	2	3	3	3	1	2	2	3

\*Responses indicating don't know, not applicable, or no response.

2. I'm going to read you some statements. For each one, please tell me whether you completely agree, mostly agree, mostly disagree, or completely disagree.

	Completely agree (%)								Mostly agree (%)								Mostly disagree (%)								Completely disagree (%)								DK/NA/NR (%)							
	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06
It is every American’s civic duty to pay their fair share of taxes	74	73	72	69	70	72	71	73	21	23	24	28	25	22	24	21	2	2	1	2	1	2	2	3	2	2	1	1	2	2	3	2	1	1	1	0	2	1	3	1
Everyone who cheats on their taxes should be held accountable	64	69	66	69	63	67	61	66	29	25	26	27	29	26	28	25	4	4	5	3	5	5	5	5	2	1	1	1	1	2	3	2	1	1	1	1	1	2	1	
It is everyone’s personal responsibility to report anyone who cheats on their taxes	27	33	31	30	28	31	31	30	32	31	31	32	30	29	29	28	21	19	21	21	23	20	16	22	16	14	14	14	16	17	18	16	4	4	3	4	4	3	5	4
Taxpayers should just have to pay what they feel is a fair amount	11	12	10	10	11	12	17	15	20	14	18	17	15	18	17	21	25	27	25	28	31	24	21	23	42	45	42	42	41	43	40	40	2	2	4	3	2	3	4	2
The more information and guidance the IRS provides, the more likely people are to correctly file their returns	49	52	41	45	48	48	42	45	35	35	40	40	39	37	40	38	7	7	9	8	7	9	8	9	7	4	8	7	4	4	7	6	2	1	2	1	2	2	3	2

3. How important is it to you, as a taxpayer, that the IRS does each of the following to ensure that all taxpayers honestly pay what they owe?

	Very important (%)								Somewhat important (%)								Not very important (%)								Not at all important (%)								DK/NA/NR (%)							
	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06
Ensures low-income taxpayers are reporting and paying their taxes honestly	69	74	70	69	70	70	64	61	21	19	24	24	25	21	24	28	6	5	4	5	3	6	4	5	4	1	2	2	2	3	5	4	1	1	1	1	1	1	2	2
Ensures small businesses are reporting and paying their taxes honestly	72	78	75	73	76	75	68	68	21	19	20	22	22	20	24	25	3	2	2	3	1	4	3	3	2	1	3	1	1	0	3	2	2	1	0	1	0	1	1	2
Ensures high-income taxpayers are reporting and paying their taxes honestly	83	84	80	78	83	82	79	76	13	12	16	17	15	14	14	18	1	1	2	2	1	2	2	2	2	2	1	2	1	1	3	2	1	1	0	1	1	1	2	2
Ensures corporations are reporting and paying taxes honestly	86	88	86	85	87	86	80	80	10	9	11	13	11	12	12	14	1	1	1	1	0	1	2	2	1	1	3	1	1	1	4	3	1	0	0	1	1	0	2	2

4. How much influence does each of the following factors have on whether you report and pay your taxes honestly?

	A great deal of influence (%)								Somewhat of an influence (%)								Very little influence (%)								Not at all an influence (%)								DK/NA/NR (%)							
	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06
Fear of an audit	37	40	34	35	39	36	31	35	23	23	25	29	24	23	23	26	16	15	17	16	15	16	13	14	23	19	23	19	21	22	27	21	1	3	2	2	2	3	6	4
Belief that your neighbors are reporting and paying honestly	19	22	21	21	17	23	22	20	21	19	21	23	25	21	18	23	19	20	17	20	18	16	16	16	38	37	37	31	36	36	37	36	4	3	5	5	4	4	7	5
Third parties reporting (e.g., wages, interest, dividends) to the IRS	35	43	37	39	38	40	37	40	25	27	28	27	28	23	24	27	15	12	14	13	12	12	12	12	22	16	18	18	19	20	21	17	4	3	4	3	3	4	6	3
Your personal integrity	84	86	79	80	81	81	72	76	10	9	10	12	11	9	15	15	2	2	4	3	4	3	5	4	3	2	6	3	3	5	6	3	1	1	1	2	1	1	2	3
Belief your friends and associates are reporting and paying honestly*	32								21								16								29								2							

\*This item is new for the 2013 survey

5. How important is it to you, as a taxpayer, that the IRS provides each of the following services to assist taxpayers?

	Very important (%)								Somewhat important (%)								Not very important (%)								Not at all important (%)								DK/NA/NR (%)								
	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	
A toll-free telephone number to answer your questions	69	75	74	76	70	78	69	74	23	16	16	16	19	16	19	17	4	4	3	4	4	3	4	3	4	5	7	5	6	4	8	4	4	1	1	0	0	0	0	1	1
Office locations you can visit where an IRS representative will answer your questions	63	66	61	65	59	64	60	60	22	23	25	21	28	22	24	26	7	6	7	7	6	7	6	6	7	5	7	7	7	6	8	6	0	0	0	0	0	0	1	1	
A website to provide you with information	70	73	70	70	65	69	63	63	20	18	19	18	21	19	21	24	4	4	4	4	5	4	4	5	5	5	6	7	8	7	11	7	1	1	1	1	1	1	1	1	
The ability to e-mail your questions directly to the IRS	60	63	58	59	55	57	55	59	26	24	28	26	27	27	26	25	8	6	5	7	8	7	6	7	6	6	8	7	9	8	11	9	0	1	1	1	1	1	0	1	
Opportunities for electronic filing of tax returns	72	74	68	69	66	65	59	61	20	18	20	19	20	23	24	25	4	4	4	5	5	6	7	5	3	3	8	7	8	5	8	7	1	0	1	0	1	1	2	1	
A computer terminal located in a kiosk at a library or shopping mall	33	32	33	31	37	33	34	36	28	30	30	31	29	30	29	32	20	22	16	17	16	21	15	14	19	15	20	19	18	15	20	16	1	1	1	0	1	1	2	1	
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	47	53	48	49	46	55	51	51	34	30	34	34	34	28	31	32	10	9	8	9	9	8	6	8	9	7	9	8	10	8	11	8	0	0	1	0	1	1	1	2	
Tax applications on social media such as social networking sites and blogs that provide you information and assistance*	29								34								18								19								1								
The ability to hold live face-to-face interactions with an IRS representative located elsewhere in the country using a video communication technology link so as to answer your tax questions or resolve issues with your tax account?*	36								34								16								14								1								
Tax applications on mobile devices like smartphones that provide you information and assistance*	31								31								19								18								1								

\*This item is new for the 2013 survey

6. How likely would you be to use each of the following services for help with a tax issue?

	Very likely (%)								Somewhat likely (%)								Not very likely (%)								Not at all likely (%)								DK/NA/NR (%)							
	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06
A toll-free telephone number to answer your questions	58	55	54	57	49	57	55	58	26	27	28	26	30	26	24	24	8	7	7	8	10	8	7	9	8	10	11	8	12	9	13	8	0	0	0	0	0	0	0	1
Office locations you can visit within 30 minutes travel time where an IRS representative will answer your questions	48	43	34	38	35	41	38	36	27	28	31	26	28	27	26	32	13	17	19	20	19	19	16	17	12	12	16	16	18	14	19	14	0	0	0	0	1	0	1	1
Office locations you can visit within 30 to 60 minutes travel time where an IRS representative will answer your questions	25	23	23	22	20	26	24	25	24	23	23	27	27	25	23	26	28	32	27	27	29	27	23	22	23	21	26	24	24	22	29	25	0	0	1	0	0	1	1	1
A website to provide you with information	61	66	57	54	52	57	49	51	22	20	23	22	25	22	24	27	7	7	6	8	10	9	6	8	10	8	13	15	12	11	19	13	0	0	1	1	1	1	1	1
The ability to e-mail your questions directly to the IRS	47	51	47	43	41	44	41	44	25	25	24	28	28	26	27	27	13	12	12	13	14	14	11	11	14	12	17	16	17	15	21	17	0	1	0	1	0	1	0	1
A computer terminal located in a kiosk at a library or shopping mall	17	18	19	20	18	19	19	23	21	21	23	23	19	20	23	23	28	31	25	25	29	31	21	23	34	30	32	32	34	29	36	30	0	0	1	0	0	1	0	1
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	28	30	26	28	27	31	32	31	31	32	32	31	28	30	27	31	19	20	20	21	23	22	16	19	22	18	22	20	22	17	23	19	0	0	0	0	1	0	1	1
Tax applications on social media such as social networking sites and blogs that provide you information and assistance*	17								20								30								33								0							
The ability to hold live face-to-face interactions with an IRS representative located elsewhere in the country using a video communication technology link so as to answer your tax questions or resolve issues with your tax account*	27								26								23								23								0							
Tax applications on mobile devices like smartphones that provide you information and assistance*	26								22								24								28								0							

\*This item is new for the 2013 survey



7. How long are you willing to wait to speak to a customer representative when calling an IRS toll-free telephone number?\*

	2013 (%)	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)
None	0	0	0	0	0	0	1	0	2	2
One minute or less	3	4	4	5	4	5	13	7	4	3
2 to 5 minutes	29	40	41	41	42	41	41	40	47	43
6 to 10 minutes	29	26	25	27	28	25	24	22	25	23
11 to 30 minutes	34	25	27	24	24	24	19	25	20	27
31 to 60 minutes	3	2	2	2	1	2	0	3	2	2
Mean <i>Excluding none</i>	13	12	12	11	11	10	9	10	10	11
Median <i>Excluding none</i>	10	9	8	9	8	8	5	8	5	8

\*Asked of only those respondents who said they were very or somewhat likely to use IRS toll-free assistance.

8. How long are you willing to wait to speak to a customer representative if you visit an IRS walk-in assistance center without an appointment?\*

	2013 (%)	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)
None	0	0	0	0	0	0	0	0	3	2
5 minutes or less	2	5	5	6	7	7	10	8	7	5
6 to 10 minutes	8	11	9	12	9	11	14	9	16	12
11 to 15 minutes	16	19	20	12	25	20	20	18	21	15
16 to 30 minutes	47	44	46	55	37	38	33	46	44	45
31 to 60 minutes	22	15	16	9	16	18	13	8	9	17
Mean <i>Excluding none</i>	35	32	30	37	31	31	32	35	24	33
Median <i>Excluding none</i>	31	28	25	21	19	20	16	21	17	26

\*Asked of only those respondents who said they were very or somewhat likely to use an IRS walk-in office.

9. How valuable would you say each of these sources is for getting tax advice or information?

	Very valuable (%)								Somewhat valuable (%)								Not very valuable (%)								Not at all valuable (%)								DK/NA/NR (%)							
	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06
IRS representative	64	60	53	56	51	52	47	48	25	29	30	30	32	31	31	34	6	6	8	7	7	9	7	7	5	4	9	6	10	7	12	9	1	1	1	1	1	1	2	2
IRS printed publications, for example, brochures, instructions	50	49	50	51	47	51	46	50	33	33	31	32	33	35	35	34	10	11	9	9	11	7	7	6	7	7	9	8	9	7	11	8	0	0	1	1	1	0	1	1
IRS website	65	65	59	60	56	57	52	52	23	24	23	23	25	25	26	29	5	4	6	6	7	8	7	6	7	7	11	8	11	9	14	11	0	1	1	2	1	1	1	2
Paid tax professional	66	58	51	59	53	55	49	52	23	29	32	28	32	29	32	33	7	7	8	8	7	9	7	6	3	5	8	4	8	5	10	7	1	1	1	1	1	1	1	2
Family or friends	30	26	28	32	27	31	32	30	31	34	36	31	35	32	32	32	22	25	17	19	19	22	17	19	17	15	18	16	18	14	18	17	0	1	1	1	1	1	1	2
Reference material from sources other than IRS, for example, books, software, private sector websites	23	28	29	30	27	28	30	31	43	41	42	38	39	40	39	42	20	20	15	18	17	17	11	11	13	10	14	14	17	13	19	14	1	1	0	0	0	1	2	2

10. Most people have had some type of interaction with the IRS, whether it's just filing your tax return or actually speaking with an IRS representative. How satisfied would you say you have been with your personal interaction with the IRS?

	2013 (%)	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)	2003 (%)
Very satisfied	39	41	36	38	35	37	36	37	39	38	41
Somewhat satisfied	39	35	40	39	42	39	42	42	39	41	41
Not very satisfied	8	8	7	9	6	9	7	7	8	6	5
Not at all satisfied	7	7	8	6	6	6	8	7	5	5	6
DK/NA/NR	8	9	9	9	10	9	8	8	8	10	8

10a. Considering the resources the IRS receives to do its job, which of the following statements do you most agree with?

	2013 (%)	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)
IRS maintains a proper balance between its enforcement activities and its customer service programs	39	43	47	46	47	44	46	45
IRS devotes too much of its resources to customer service programs and not enough to its enforcement activities	13	12	12	9	10	8	14	13
IRS devotes too much of its resources to enforcement activities and not enough to its customer service programs	33	30	27	32	30	32	25	30
DK/NA/NR	15	15	14	14	13	16	15	12

11. I'm going to read you some statements about the funding the IRS receives. For each one, please tell me whether you completely agree, mostly agree, mostly disagree, or completely disagree.

	Completely agree (%)								Mostly agree (%)								Mostly disagree (%)								Completely disagree (%)								DK/NA/NR (%)							
	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06	13	12	11	10	09	08	07	06
The IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe	20	22	21	21	18	21	24	24	34	40	40	37	41	39	40	39	23	18	20	20	20	20	17	19	20	17	17	20	18	18	15	15	3	3	2	3	2	3	4	3
The IRS should receive extra funding so it can assist more taxpayers over the phone and in person	22	23	20	22	21	22	21	24	37	44	39	39	36	39	42	42	22	16	19	18	25	20	18	16	17	14	19	18	16	17	16	15	2	3	3	3	2	3	3	4

12. Federal tax laws specify which sources of income are subject to taxation and the tax rates to be applied, along with the allowable tax deductions, exemptions, and credits. Which of the following government entities do you think is most responsible for writing federal tax laws?

	2013 (%)	2012 (%)	2011 (%)	2010 (%)
The IRS	22	23	21	25
Congress	73	70	74	69
DK/NA/NR	6	7	5	6

13. In January 2010, the IRS announced its plans that would require all paid preparers of federal tax returns to meet certain registration, testing and continuing professional education requirements. Would you say it is very important, somewhat important, not very important, or not at all important that tax preparers be required to meet standards of...

	Very important (%)						Somewhat important (%)						Not very important (%)						Not at all important (%)						DK/NA/NR (%)					
	13	12	11	10	09	08	13	12	11	10	09	08	13	12	11	10	09	08	13	12	11	10	09	08	13	12	11	10	09	08
Competency in order to enter the tax preparation business	80	77	75	75	73	73	16	16	19	19	20	21	2	2	2	4	4	3	2	2	4	2	2	2	0	2	1	1	1	1
Ethical behavior in order to enter the tax preparation business	80	81	77	79	78	76	15	14	16	15	17	19	3	2	3	4	2	2	2	2	4	2	2	2	0	1	1	1	1	1

14. Thinking back over the past year, and excluding the filing of a tax return, did you initiate a contact with the IRS using any of the following methods? Select all that apply.

	2013 (%)	2012 (%)	2011 (%)
You did not contact the IRS	63	58	52
You called the IRS on the telephone	14	17	23
You visited an IRS office for in-person help	6	8	7
You sent an e-mail to the IRS	4	6	6
You visited the IRS website, other than to file taxes	22	25	30
You sent the IRS a letter in the mail, other than to file taxes	5	5	7

15. Again, thinking back over the past year, and excluding the filing of a tax return, were you contacted by the IRS? Select all that apply.

	2013 (%)	2012 (%)	2011 (%)	2010 (%)
You were not contacted by the IRS	91	89	88	90
You received an IRS letter informing you that the IRS had made an adjustment to your return to correct a math error	3	5	7	4
You received an IRS letter or telephone call noting a discrepancy between information on your tax return and information sent to the IRS by third parties such as your bank	1	3	4	2
You received any other type of IRS letter, telephone call or visit concerning a matter about your federal taxes	6	6	7	5







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